



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **SB 721** SLS 10RS 490

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: June 15, 2010	12:33 PM	Author: NEVERS
Dept./Agy.: Washington Parish Tax Assessors		
Subject: Automobile Allowance		Analyst: Julie Magee

LOCAL OFFICIALS

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Provides for an automobile allowance for the assessor in Washington Parish. (8/15/10)

Purpose: The proposed legislation provides for an automobile expense allowance for the assessor in Washington Parish that is equal to 15% of his annual salary. Additionally, the assessor must maintain automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage.

The expense allowance shall come from surplus funds in the assessor’s office and at no additional expense to the state or local governing authority.

EXPENDITURES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The fiscal impact of this measure depends on the monetary amount the 15% will be applied to.

According to an official with the Washington Parish Assessor’s Office, currently, the expenses for the assessor’s automobile are approximately \$18,500 each year.

The assessor’s salary is currently \$105,290 plus certification pay (7%) of \$7,370 for a total of \$112,660. In addition, the assessor receives a 10% personal expense allowance of \$11,266, for total annual compensation of \$123,926.

If the 15% is applied to \$112,660, the resulting automobile expense allowance would be \$16,899, resulting in a possible decrease in expenditures.

If the 15% is applied to the grand total of \$123,926, the resulting automobile expense allowance would be \$18,589, resulting in a possible increase in expenditures.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.